

SECOND REGULAR SESSION

[CORRECTED]

HOUSE BILL NO. 2060

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOHNSON (90).

Read 1st time February 27, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4795L.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a law enforcement sales tax, with an emergency clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.584, to read as follows:

67.584. 1. The governing body of any county of the first classification without a charter form of government with more than one hundred ninety-eight thousand inhabitants but less than one hundred ninety-eight thousand two hundred inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on all retail sales made in such county which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

"Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing law enforcement services for the county?"

18

9 YES

9 NO

19

20 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
21 opposed to the question, place an "X" in the box opposite "NO".

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
24 favor of the proposal submitted pursuant to this subsection, then the ordinance or order
25 and any amendments thereto shall be in effect on the first day of the second quarter
26 immediately following the election approving the proposal. If a proposal receives less than
27 the required majority, then the governing body of the county shall have no power to
28 impose the sales tax herein authorized unless and until the governing body of the county
29 shall again have submitted another proposal to authorize the governing body of the county
30 to impose the sales tax authorized by this section and such proposal is approved by the
31 required majority of the qualified voters voting thereon. However, in no event shall a
32 proposal pursuant to this section be submitted to the voters sooner than twelve months
33 from the date of the last proposal pursuant to this section.

34

35 3. Twelve and one-half percent of the revenue received by a county treasurer from
36 the tax authorized pursuant to the provisions of this section shall be deposited in a special
37 trust fund and shall be used solely by a prosecuting attorney's office for such county for
38 so long as the tax shall remain in effect. The remainder of revenue shall be deposited with
39 the county treasurer of such county for deposit in the city general revenue fund.

40

41 4. Once the tax authorized by this section is abolished or is terminated by any
42 means, all funds remaining in the special trust fund shall be used solely by a prosecuting
43 attorney's office for the county. Any funds in such special trust fund which are not needed
44 for current expenditures may be invested by the governing body in accordance with
45 applicable laws relating to the investment of other county funds.

46

47 5. All sales taxes collected by the director of revenue pursuant to this section on
48 behalf of any county, less one percent for cost of collection which shall be deposited in the
49 state's general revenue fund after payment of premiums for surety bonds as provided in
50 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created,
51 to be known as the "County Prosecuting Attorney's Office Sales Tax Trust Fund". The
52 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled
53 with any funds of the state. The director of revenue shall keep accurate records of the
amount of money in the trust and which was collected in each county imposing a sales tax
pursuant to this section, and the records shall be open to the inspection of officers of the
county and the public. Not later than the tenth day of each month the director of revenue

54 shall distribute all moneys deposited in the trust fund during the preceding month to the
55 county which levied the tax; such funds shall be deposited with the county treasurer of
56 each such county, and all expenditures of funds arising from the trust fund shall be by an
57 appropriation act to be enacted by the governing body of each such county. Expenditures
58 may be made from the fund for any functions authorized in the ordinance or order
59 adopted by the governing body submitting the tax to the voters.

60 6. The director of revenue may authorize the state treasurer to make refunds from
61 the amounts in the trust fund and credited to any county for erroneous payments and
62 overpayments made, and may redeem dishonored checks and drafts deposited to the credit
63 of such counties. If any county abolishes the tax, the county shall notify the director of
64 revenue of the action at least ninety days before the effective date of the repeal and the
65 director of revenue may order retention in the trust fund, for a period of one year, of two
66 percent of the amount collected after receipt of such notice to cover possible refunds or
67 overpayments of the tax and to redeem dishonored checks and drafts deposited to the
68 credit of such accounts. After one year has elapsed after the effective date of abolition of
69 the tax in such county, the director of revenue shall remit the balance in the account to the
70 county and close the account of that county. The director of revenue shall notify each
71 county of each instance of any amount refunded or any check redeemed from receipts due
72 the county.

73 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,
74 RSMo, shall apply to the tax imposed pursuant to this section.

Section B. Because of the need to increase revenue for prosecuting attorney's offices,
2 section A of this act is deemed necessary for the immediate preservation of the public health,
3 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of
4 the constitution, and section A of this act shall be in full force and effect upon its passage and
5 approval.